

HOUSE No. 2503

By Mr. Larkin of Pittsfield, petition of Peter J. Larkin and others for legislation to provide an income tax credit for families caring for relatives who are elderly or victims of Alzheimer's disease. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Peter J. Larkin	Robert Correia
John W. Scibak	Cleon H. Turner
Edward G. Connolly	Stephen M. Brewer

In the Year Two Thousand and Five.

AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR FAMILIES CARING AT HOME FOR RELATIVES WHO ARE ELDERLY OR VICTIMS OF ALZHEIMER'S DISEASE.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Section 6 of chapter 62 of the General Laws, as most recently
2 appearing in the 1996 Official Edition, is hereby amended by
3 adding after paragraph (d) the following new paragraph:—
4 (h) A credit of six hundred dollars shall be allowed against the
5 taxes due if the taxpayer has provided more than one-half of the
6 support for an elderly relative who has attained the age of seventy
7 before the taxable year, or for a totally disabled relative with
8 Alzheimer's Disease, provided that the relative resided with the
9 taxpayer for more than six months of the taxable year; and pro-
10 vided further, that the adjusted gross income of the relative does
11 not exceed ten thousand dollars in the case of a single return and
12 fifteen thousand dollars in the case of a joint return. If the credit
13 provided for in this section reduces the tax due to zero, the tax-
14 payer shall be entitled to a refund equal to the amount by which
15 the amount of the credit exceeded the amount of the tax due
16 before the credit.